

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TEXAS
SHERMAN DIVISION**

THE UNITED STATES OF AMERICA

V.

ALBERT LYNN BARCROFT

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CASE NO. 4:07cv100

**MEMORANDUM ADOPTING REPORT AND
RECOMMENDATION OF THE UNITED STATES MAGISTRATE JUDGE**

Came on for consideration the report of the United States Magistrate Judge in this action, this matter having been referred to the United States Magistrate Judge pursuant to 28 U.S.C. § 636. On August 20, 2008, the report of the Magistrate Judge was entered containing proposed findings of fact and recommendations that Pamela Kay Barcroft's Motion to Dismiss the United States' Third Amended Complaint (Dkt. 219) and Albert Lynn Barcroft's Motion to Dismiss the United States' Third Amended Counterclaim (Dkt. 220) be DENIED.

The Court, having made a *de novo* review of the objections raised by Pamela Kay Barcroft (Dkt. 246) and Albert Lynn Barcroft (Dkt. 245), is of the opinion that the findings and conclusions of the Magistrate Judge are correct, and the objections are without legal merit. Therefore, the Court hereby adopts the findings and conclusions of the Magistrate Judge as the findings and conclusions of this Court.

Pamela Kay Barcroft's Motion to Dismiss the United States' Third Amended Complaint(Dkt. 219) and Albert Lynn Barcroft's Motion to Dismiss the United States' Third Amended Counterclaim (Dkt. 220) are DENIED. This case shall proceed on the merits.

Any request to certify this issue for appeal must be made by separate motion in accordance with the rules of procedure and this Court.

IT IS SO ORDERED.

SIGNED this 22nd day of September, 2008.

A handwritten signature in black ink, reading "Michael H. Schneider", written over a horizontal line.

MICHAEL H. SCHNEIDER
UNITED STATES DISTRICT JUDGE